

**REMARKS**

Claims 1, 10, 13, 24, 27, 48, 60, and 63 have been amended. Claims 1, 10, 13, 24, 27, 48, 60, and 63 are amended for eliminate the indefinite problems. Support for the amendments is found in the [existing claims and] specification and claims as filed. Accordingly, the amendments do not constitute the addition of new matter.

Claims 1, 2, 4-7, 15, 17-21, 29-32, 34-39, 41, 47 have been allowed. Claims 3, 8, 9, 16, 22, 23, 33, 40, 51, 57-59, and 65-71 have been cancelled without prejudice. As a result, claims 1-2, 4-7, 10-15, 17-21, 24-32, 34-39, 41-50, 52-56, and 60-64 remain pending in the present application. Reconsideration of the application in view of the foregoing amendments and following comments is respectfully requested.

**Claim Rejection - 35 U.S.C. §112, Second Paragraph**

The Office Action rejected claims 10-14, 24-28, 42-46, 48-50, 52-56, 59-64 under 35 U.S.C. §112 as being indefinite.

With respect to claim 10 and 48, "between the steps of forming the base layer and forming the binding layer" has been amended to --between the steps of removing an upper portion of the base layer and forming the binding layer-- to eliminate the problem as stated in the Office Action.

With respect to claim 12, 26, 44, and 62, since the heating process is used to form chemical bonds between the binding layer and the abrasive particles, the heating process can be performed at any time after the

binding layer is formed and before the base layer is removed.

With respect to claim 13, "after removing the base layer" has been amended to --removing the lower portion of the base layer-- since a protective layer can be formed on the exposed binding layer and the exposed abrasive particles only after the base layer is removed.

With respect to claim 24, 42, and 60, "between the steps of forming the base layer and forming the binding layer" has been amended to --between the steps of forming the fixation layer and forming the binding layer-- to eliminate the problem as stated in the Office Action.

With respect to claim 27, 45, and 63, "after removing the base layer" has been amended to --removing the fixation layer-- since a protective layer can be formed on the exposed binding layer and the exposed abrasive particles and the corrosion-resistant particles only after the fixation layer is removed.

With respect to claim 59, claim 59 has been cancelled without prejudice.

Accordingly, the sequences of steps have been clearly defined in the above rejected claims after amendments, applicant respectfully submits that no new matter has been added by this change and further submits that the Office Action's rejection under Section 112 is overcome. With respect to claims 11, 14, 25, 28, 43, 46, 49, 50, 52-56, 61, and 64, since these claims are no more depend on the indefinite claims, applicant respectfully submits that the Office Action's rejection under Section 112 is also overcome.

Reconsideration and withdrawal of this rejection is respectfully requested.

**Amendments of Claims 47 and 49**

With respect to the amended claim 47, since the mesh is placed on the substrate and the base layer is formed on the mesh, the mesh should be removed right after the substrate is removed and the base layer subsequently removed after the mesh is removed. Therefore, the amendments of claim 47 do not constitute new matters.

Accordingly, claim 49, which depends from claim 47, is also amended, and the amendment does not constitute new matters.

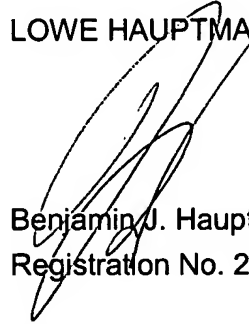
**Conclusions**

For all of the above reasons, applicants submit that the specification and claims are now in proper form, and that the claims define patentably over prior arts. Therefore applicants respectfully request issuance for this case at the Office Action's earliest convenience.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account 07-1337 and please credit any excess fees to such deposit account.

Respectfully submitted,

LOWE HAUPTMAN & BERNER, LLP



Benjamin J. Hauptman  
Registration No. 29,310

1700 Diagonal Road, Suite 300  
Alexandria, Virginia 22314  
(703) 684-1111  
(703) 518-5499 Facsimile  
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BJH/cjf